Skett. II-27—15,004—22-6-[illegible]

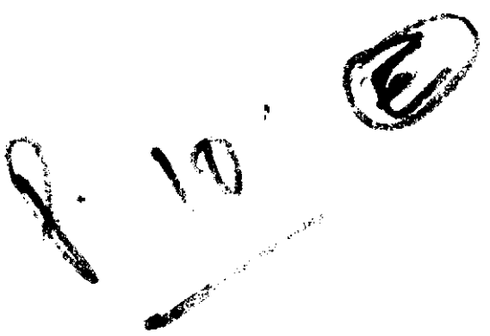
(194) Department.

...SERIES.

G.O. NO. 5

Dated

[Despatch Abstract.]



L.F.No.4316
6.9.46

...ort on the ELEMENTARY EDUCATION FUND ACCOUNTS OF THE ...ELLARY MUNICIPAL COUNCIL, FOR the Year 1945-46.

Name of auditor: Sri H. Somappa,
District Inspector of L.F. Accounts.
Time taken for audit: From the 15th July 1946 to the 16th August 1946.

The office of Commissioner was held by Sri.T.... Medili ..., from 1-4-45 to 21-5-45 and from 11-6-45 to 31-3-46. Dr. A.V. Kamath, ...B., B.S., D.T.M., Municipal Medical Officer was in charge from the 22nd May 1945 to the 10th June 1945.

2. The receipts and charges are shown in the annual account appended together with the opening and closing balances. A single cash book was maintained for the General Fund and the Elementary Education Fund during the year. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance, viz., Rs.67,811-3-1 ... with the consolidated closing balances of the various funds as per abstract attached to the account for March 1946 subject to a difference of Rs.40-8-0 shown below and is in agreement with the sum total of the balance in the treasury and bank pass books after allowing for outstanding cheques and unremitted ... in hand at the close of the year.

	Closing balance of all accounts other than Electric Licence scheme.	Closing balance of Electric Licence scheme.
Cash book	Rs.67,811 3 1	Rs.4,419 ... 4
Account	67,851 11 1	4,379 14 4
	- 40 8 0	+40 8 0

The difference is due to the sum of Rs.40-8-0 ... was erroneously taken credit for under Electricity receipts, viz. ... was transferred in the accounts to the credit of ... fund (under property tax) by transfer entry voucher No. ... necessary adjustments may now be made in the ... accounts in the current month.

The Council levied ... Education ... for ... during the ... cent of the ... for the ... the ... Act ...

the property rentals per annum, for the second half and realised a sum of Rs.6,073/- with the rise in receipts, expenditure also increased correspondingly and as expenditure was kept within the year's receipts, the year closed with a balance of Rs.3,220/- as against Rs.1,876/- at the end of 1944-45 and Rs.2,472/- at the end of 1943-44. The levy of Education tax has strengthened the fund and with the receipt, commencing from 1946-47 of contribution from Provincial funds at 1 1/3 per cent of property rentals sanctioned in G.O.No.530 E & P.H., dated the 6th April 1945, the Financial position is bound to improve in the coming years.

4. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the objection statement which should be read as forming part of this report.

5. Expenditure exceeded the provision in the approved budget (G.O.No.445 Education and Public Health dated the 21st March '45) in the cases noted below with the result that the total expenditure exceeded the total provision in the approved budget as shown below.

Head of account.	Actuals for the year.	Budget provision.
ORDINARY.		
1. Staff - Salaries and allowances -Masters.	Rs. 12,239	12,160
	8,407 D.A.	
Collection charges	700	Nil.
2. Contingencies - House rent	1,056	1,020
Othr. items	1,004	1,300
4. Repairs to buildings	788 D.A.	500
	552	
Capital.		
2. Equipment Furniture and apparatus	684	250

6. The education tax which was introduced from the beginning of the year (vide paragraph 3 above) was not levied on non agricultural vacant sites which are being assessed to property tax on the basis of extent. On a reference made to this department enquiring whether the orders of Government regarding levy of Education tax would apply to non agricultural vacant sites the Commissioner was asked to refer the matter to Government. It appeared that Government have been addressed in the

Their orders may be communicated on receipt.

7. According to entries in the service register Sri V. Gan- [illegible] and is a permanent elementary school teachers, but he has not been admitted to the benefits of Provident Fund and subscription recovered from him in accordance with rule 4 of the Provident fund rules. The omission may be rectified.

8. ~~Furnitures~~ (furniture etc.) The tools and plant relating to elementary schools did not appear to have been verified during last 5 either by the Commissioner or by any other responsible officer. The register for 1946-47 was not opened till the close of audit.

9. The general result of audit may be considered satisfactory.

10. The receipts and charges for the year were Rs.47,401-0-6 and Rs.20,066-14-10 respectively.

K.A.C.

11. Seven objections were pending settlement as detailed in the Annual Objection statement.

R.Raghavachariar,
Assistant Examiner of L.F.Accounts,
Northern Circle,Guntur.

Forwarded to Executive Authority, Bellary Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Bellary with your reply in triplicate duly approved by the ~~xxxxxx~~ ~~xxx~~ Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Bellary Municipal Council (for the year ended 31st March 1946) is herewith forwarded to the Secretary to Govt. M & F.H. Department with reference to rule 50(d) of schedule IV of ~~xxx~~ the Madras District Municipalities Act 1920. The ori~~xx~~ was forwarded to the Executive Authority in L.F.No.

(TRUE COPY) K Balasubramanian
Superintendent

MAV3/24-8-1946.

Annual Account of Receipts and charges of the Elementary Education Fund of the Bellary municipality for the year 1945-46

Heads	Actuals 45-46	Total	Final budget Appropriation
Opening balance		1875 11 6	1190
Receipts - Ordinary			
(1) Education tax	8,073 5 8		4000
(2) Fees and fenalties under the Elementary Education Act			
(3) Income from investments			
(4) School fees			
(5) Endowments			
(6) Contributions			
(7) Other receipts	18 - -		10 -
(8) Government grant —			
(i) Under Section 37 of Ely Edn Act	- -		
(ii) Under proviso to Section 37 of the Elementary Education Act	4750 - -		5080 -
(9) Contribution from the General Acct —			
(a) For payment of temporary allowance of Rs 4/- (Teachers allowance)	12560 - -		12560 -
(b) For other purposes			
(10) Investments realised			
(11) Advances received			
Deduct — refunds			
Deduct — Amount transferred to capital	- - -		300 -
Total		25,401 5 8	21,350 -
Receipts - Capital			
1. Government grants			
2. Endowments & contributions			
3. Loans			
4. Contribution from General Acct ordinary			
5. Investments realised			
6. Other receipts	2000 - -		300
Add. Amount transferred from ordinary			
Total		2000 - -	300
Total ordinary & capital		27401 5 8	
Grand total, including Opening			

*. Receipts from sale of school building materials

Heads	Actuals 1945-46			Total			Funds budgeted appropriated
Expenditure - Ordinary							
1. Staff —							
Salaries and allowances							
Masters	12239	—	—				
clerks and servants (Dearness allowance)	8407	6	—				18160
Education Tax - Collection charge	669	15	4				
Contribution to Provident Funds	647	—	—				770
Travelling Allowances							
Stipend of teachers sent for training							
2. Contingencies and equipment							
Contingencies							
Houseroent	1056	5	—				1020
Other items	1003	9	6				1300
~~OA 768~~	-	-					
Equipment							
Furniture and apparatus		—	—				100
Library books & maps		—	—				50
Other items		—	—				50
3. Prizes and Scholarships							
4. Repairs to buildings	551	11	—				500
5. Contribution to Panchayats							
6. Interest on and Repayment of debt							
7. Investments made							
8. Advances recoverable							
Total				25,372	14	10	21,950
Expenditure — capital							
1 Lands and buildings							
2. Equipment —							
(1) Furniture and apparatus	684						250
(2) Library books and maps							
(3) Investments made							
(4) Other items		—	—				50
Total				684	—	—	300
Total expenditure (ordinary + capital)				26,056	14	10	22,250
Total closing balance				3,220	2	4	5590
~~Re-opening~~ closing balance				29,277	1	2	22,840

(Sd) H Sanappa
Executive Engineer of L.F. cuts, Bidhy.

(Sd)

Replies to Audit Report on the Elementary Education Fund Accounts of the Bellary Municipal Council for the year 45-46.

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Para 2. Necessary adjustments have been given effect to in the cash book by debiting Provident Fund Recoveries and crediting the opening balance by Rs.4-8-0 in the Electric Cash Book and increasing General Fund Account.

Para 4. Vernacular separately.

Para 5. The question for payment of Journey allowance to teachers at the Budget stage, the Government ordered in this office No.106/45 dated 30-11-45 to sanction the extra provision made on the revised estimate and the Government have accordingly sanctioned in G.O.No. Ms. 181 Education dated 25-1-46. Action for excess in excess of Budget estimate and revised estimate to the respective heads of accounts will be obtained and shown.

Para 6. Orders of Government to this office No. 10957/45 ... [illegible] ...

Para 7. The entry in the service register is a mistake. The ... and the provident fund recovery will ... [illegible] ... with effect from ... onwards.

Para 8. Tool ... plants have been duly verified and the ... verification will be shown at the local audit.

Sd. T. ... Narasimhan,
Commissioner.

Ramaiah
Inspector.

Copy of C.R. No.331 dated [illegible] 23-11-16

Read audit report on the [illegible] Parish Pan[illegible]
Bel[illegible]y [illegible]ial Council for [illegible]15-[illegible]

C. [illegible] N. [illegible] "[illegible]ro[illegible]d".

(True copy)
K Samuels
Attested

OFFICE OF THE ~~EXXXXXX~~ PRINCIPAL ACCOUNTS OFFICER-10.
7395 dated 17.12.46

Sub :- AUDIT REPORT - Secretariat, Education Dept. -
Hill Municipal Council - 1945-46 -

Forwarded to the Secretary to Government, Education and Public Health Department, with copies of Commissioner's ~~Audit~~ resolution and the Council. ~~Copies of the replies to Audit Report will follow.~~

Para 8 of Audit Report:- The Commissioner may be requested to send the verification of furniture and report.

78073

R. Rehari 28/11

Assistant Examiner of L.F. Accounts

Secretary to Govt.,
P. & ~~St.~~

95/41

Exh H (C-1)

Audit Report - 1945-46 - F.F. fund - Tel. Dy. Bellary - Recorded.

C-No. 78073 C-1/46 | 11c | From the Exr of L.F.A. L.F. 7395/C/2.46

No. (MS) 5 Edn, dt 4.1.47

2. Para 2 of the Audit Report - Verification of Tools & Plants

Recorded

A copy of the remarks of the Exr of L.F.A. contained in his endorsement read above is forwarded to the Commr. for necessary action.

19/12/46

To the Commr, Bellary Mcty

(Two copies of C.M.O. Current copy & 11c.)

D.P.T.

Current copy of audit report of Exr of L.F.A.

Attended

19/12/46

28/12/46